

## NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-1013(B)(14)). Substantive policy statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice. Substantive policy statements are advisory only. A substantive policy statement does not include internal procedural documents that only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules made in accordance with the Arizona Administrative Procedure Act. If you believe that a substantive policy statement does impose additional requirements or penalties on regulated parties you may petition the agency under A.R.S. § 41-1033 for a review of the statement.

### NOTICE OF SUBSTANTIVE POLICY STATEMENT

#### INDUSTRIAL COMMISSION OF ARIZONA

[M12-236]

**1. Title of the Substantive Policy Statement and the substantive policy statement number by which the substantive policy statement is referenced:**

Life Table to be Used in Calculating *Roth* Credits.

**2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**

July 1, 2012

**3. Summary of the contents of the substantive policy statement:**

Identifies the source document (life table) for ascertaining the life expectancy of a workers' compensation claimant and specifies that the life table be used in calculating the amount of a credit or credits resulting from prior disability awards using the method described in *R. G. Roth v. Indus. Comm'n*, 126 Ariz. 147, 613 P.2d 307 (App. 1980).

**4. Federal or state constitutional provision; federal or state statute, administrative rule, or regulation; or final court judgment that underlies the substantive policy statement:**

*R. G. Roth v. Indus. Comm'n*, 126 Ariz. 147, 613 P.2d 307 (App. 1980); A.R.S. § 23-1044(E).

**5. A statement as to whether the substantive policy statement is a new statement or a revision:**

This is a new statement.

**6. The agency contact person who can answer questions about the substantive policy statement:**

Name: Andrew F. Wade  
Address: Industrial Commission of Arizona  
800 W. Washington St., Suite 303  
Phoenix, AZ 85007  
Telephone: (602) 542-5781  
Fax: (602) 542-6783  
Web site: ica.state.az.us

**7. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**

A copy of the substantive policy statement can be obtained by contacting the Executive Secretary, Office of the Director, Industrial Commission of Arizona, at (602) 542-4411, or by submitting a written request to: Executive Secretary, Office of the Director, Industrial Commission of Arizona, 800 W. Washington St., Phoenix, AZ 85007. If copies are supplied by the Industrial Commission in hard-copy format, the cost is \$0.25 per page.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

INDUSTRIAL COMMISSION OF ARIZONA

[M12-238]

- 1. Title of the Substantive Policy Statement and the substantive policy statement number by which the substantive policy statement is referenced:**  
Arizona Division of Occupational Safety and Health (ADOSH) will adopt federal OSHA's memorandum dated 6/25/2012 outlining a temporary enforcement policy for proximity alarms and insulating link use with cranes and derricks in construction.
- 2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**  
The effective date is 07/26/2012
- 3. Summary of the contents of the substantive policy statement:**  
This enforcement instruction provides temporary guidelines to ADOSH compliance staffs to follow when inspecting for proximity alarms and insulating link on cranes and or derricks during activities near electrical lines. This guidance is temporary, effective 7/26/2012 through 11/8/2013, allowing technology to develop approved proximity alarms and insulating link.
- 4. Federal or state constitutional provision: federal or state statute, administrative rule, or regulation; or final court judgment that underlies the substantive policy statement:**  
Not applicable
- 5. A statement as to whether the substantive policy statement is a new statement or a revision:**  
New
- 6. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:**  
Name: William Wright  
Address: 800 W. Washington St.  
Phoenix, AZ 85007  
Telephone: (602) 542-5726  
E-mail: wright.william.m@dol.gov
- 7. Information about where a person may obtain a copy the substantive policy statement and the costs for obtaining the policy statement:**  
A copy of the substantive policy statement can be obtained by calling the Industrial Commission, telephone number (602) 542-1695 or by submitting a written request for a copy to William Wright, Arizona Division of Occupational Safety and Health, Industrial Commission of Arizona, 800 W. Washington St., Suite 203, Phoenix, AZ 85007. Copies of this guidance can be obtained at a cost of \$.25 per page.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

[M12-221]

- 1. Title of the Substantive Policy Statement and the substantive policy statement number by which the substantive policy statement is referenced:**  
What is the Arizona income tax treatment of issues unique to retired members of the Uniformed Services of the United States, ITR 11-3
- 2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**  
June 22, 2011
- 3. Summary of the contents of the substantive policy statement:**  
Retired pay and survivors' benefit plan benefits are taxed by Arizona to the extent they are subject to federal income tax except for a \$2,500 exclusion from income allowed by Arizona for U.S. Government pensions.
- 4. A statement as to whether the substantive policy statement is a new statement or a revision:**  
This statement supersedes Arizona Individual Income Tax Ruling ITR 93-12.
- 5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:**

Notices of Substantive Policy Statements

Name: Arizona Department of Revenue, Tax Research & Analysis Section  
Address: 1600 W. Monroe St.  
Phoenix, AZ 85007-2650  
Telephone: (602) 716-6803

**6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**

Anyone wishing to obtain a copy of this document should call (602) 255-3381, or write to:

Taxpayer Information and Assistance  
Arizona Department of Revenue  
1600 W. Monroe St.  
Phoenix, AZ 85007-2650

This information is also available by visiting our web site at <http://www.azdor.gov>.

**NOTICE OF SUBSTANTIVE POLICY STATEMENT**

**DEPARTMENT OF REVENUE**

[M12-222]

**1. Title of the Substantive Policy Statement and the substantive policy statement number by which the substantive policy statement is referenced:**

Can an active duty member of the United States Armed Forces who moves pursuant to a military order deduct moving expenses related to that move on his or her Arizona income tax return, ITR 11-4

**2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**

June 22, 2011

**3. Summary of the contents of the substantive policy statement:**

An active duty member of the United States Armed Forces who moves pursuant to a military order cannot deduct moving expenses related to that move on his or her Arizona income tax return since the active duty military pay is exempt from Arizona income tax.

**4. A statement as to whether the substantive policy statement is a new statement or a revision:**

This statement supersedes Arizona Individual Income Tax Ruling ITR 93-11.

**5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:**

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**NOTICE OF SUBSTANTIVE POLICY STATEMENT**

**DEPARTMENT OF REVENUE**

[M12-223]

**1. Title of the Substantive Policy Statement and the substantive policy statement number by which the substantive policy statement is referenced:**

When is the Arizona income tax liability of a husband and wife joint and several, ITR 11-5

Notices of Substantive Policy Statements

**2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**

August 17, 2011

**3. Summary of the contents of the substantive policy statement:**

The substantive policy statement sets forth when the Arizona income tax liability of a husband and wife is joint and several.

**4. A statement as to whether the substantive policy statement is a new statement or a revision:**

This statement supersedes Arizona Individual Income Tax Ruling ITR 97-2.

**5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:**

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**NOTICE OF SUBSTANTIVE POLICY STATEMENT**

**DEPARTMENT OF REVENUE**

[M12-224]

**1. Title of the Substantive Policy Statement and the substantive policy statement number by which the substantive policy statement is referenced:**

Taxation of Income of and Income from Real Estate Mortgage Investment Conduits (REMICs), ITR 11-6

**2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**

August 17, 2011

**3. Summary of the contents of the substantive policy statement:**

This substantive policy statement addresses the taxation of income of and income from Real Estate Mortgage Investment Conduits (REMICs).

**4. A statement as to whether the substantive policy statement is a new statement or a revision:**

This statement supersedes Arizona Individual Income Tax Ruling ITR 91-2.

**5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:**

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

[M12-225]

**1. Title of the Substantive Policy Statement and the substantive policy statement number by which the substantive policy statement is referenced:**

What is Arizona's tax treatment of benefits provided under a cafeteria plan created pursuant to Internal Revenue Code § 125, ITR 11-7

**2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**

August 17, 2011

**3. Summary of the contents of the substantive policy statement:**

The substantive policy statement sets forth the Arizona income tax and withholding tax treatment of employee benefits received from an employee benefit plan which qualifies under the requirements of Internal Revenue Code § 125 (Cafeteria Plans).

Since Arizona has no specific tax provisions relating to cafeteria plan benefits, such benefits will be excluded from or included in Arizona gross income to the extent they are excluded from or included in federal adjusted gross income.

Cafeteria plan benefits which are excluded from or included in wages subject to federal withholding will be treated similarly for Arizona withholding purposes.

**4. A statement as to whether the substantive policy statement is a new statement or a revision:**

This statement supersedes Arizona Individual Income Tax Ruling ITR 94-11.

**5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:**

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